

share according to population; in Lower Canada, according to population, in Quebec and Montreal, and whenever they are not pleased with the municipal assessment and collecting."

*Correction.*—In Quebec and Montreal there is no school tax, but a certain amount of the city taxes is paid to the Protestant and Catholic School Boards, according to population—the Protestants being much more wealthy in proportion to their numbers than the Roman Catholics, and paying, therefore, much more than they receive. But throughout Lower Canada, the provision of the law is *the same* as in Upper Canada, and provides expressly as follows: "The said trustees shall be a corporation for the purposes of their own dissentient schools and school district, and shall be entitled to receive from the Superintendent, shares in the general school fund, bearing the same proportion to the whole ~~sums~~ allotted from time to time to such municipality as the number of children attending such dissentient schools bears to the entire number of children attending school in such municipality at the same time."

*10th Statement.*—"In Upper Canada, separate school trustees cannot avail themselves of the municipal assessment and collecting."

*Correction.*—Nor can they do so in Lower Canada, without declaring their previous dissatisfaction with the arrangements antecedently made by the school commissioners of the said municipality, relative to the recovery and distribution of the assessment; nor is there any provision to compel the commissioners to pay them; nor am I aware that this provision of the act is any thing more than a dead letter. Besides, the schools of the majority in Lower Canada are denominational schools; but those of the minority are not denominational schools. In Upper Canada, church and state union is not admitted; and the municipalities will not permit themselves to be made tax gatherers for any church, Protestant or Roman Catholic. To impose and collect rates by law for any church, is the worst species of church and state connection.

*11th Statement.*—"In Upper Canada, separate school trustees must take a census during the greatest heat and cold; send twice a year the names of parents and pupils, with daily attendance; the names of subscribers to separate schools, having no children thereat, and the amount of taxes, even unknown; collect taxes from parents and subscribers."

*Correction.*—The school law requires all trustees of both common and separate schools, to make semi-annual returns—the one at the end of June, the other at the end of December; or, as Bishop Charbonnel says, "during the greatest heat and cold." The school law in Lower Canada *requires the same*. No census is required of separate school trustees, except the names of children attending the schools, and of parents and subscribers to their schools, and the amounts of their subscriptions, that they may thus be known, so as to be exempted from the payments of all rates for the public schools. But the trustees of common schools, besides giving returns of the daily and average attendance of pupils, and of the amounts of all moneys received and paid by them, must make a return, (census, if you please) of all children residing in their school section, between the ages of five and sixteen years.